

**IN THE UNITED STATES BANKRUPTCY COURT FOR
THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DISTRICT**

IN RE:

MICHAEL C. BURT

CASE NO. 09-36136-KRH

Debtor.

CHAPTER 13

OBJECTION TO CONFIRMATION OF CHAPTER 13 PLAN

COMES NOW the United States of America, by its attorney, Neil H. MacBride, acting on behalf of the Internal Revenue Service, and objects to confirmation of the debtor's plan dated September 22, 2009, on the following grounds:

1. On or about November 13, 2009, the Internal Revenue Service filed an amendment to its proof of claim which sets forth its pre-petition tax claims in the amount of \$12,277.73. Of that amount, \$9,562.57 is classified as a priority tax claim and \$2,715.16 is classified as an unsecured general claim.

2. The debtor lists the Internal Revenue Service as a priority creditor and his plan proposes to satisfy his priority tax liability in the estimated amount of \$1,000.00.

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3. The debtor's priority tax liability owed to the Internal Revenue Service is \$9,562.57. The Service has not, nor will it, agree to any treatment other than the full satisfaction of its priority claim in equal monthly installments over the life of the plan. As a result, the plan fails to comply with the provisions of 11 U.S.C. § 1322(a)(2) and cannot be confirmed pursuant to 11 U.S.C. § 1325(a)(1).

WHEREFORE, the United States objects to confirmation of the debtor's Chapter 13 plan.

Respectfully submitted,

NEIL H. MACBRIDE
United States Attorney

By: /s/ Richard F. Stein
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CERTIFICATE OF SERVICE

I hereby certify that on November 13, 2009, I electronically filed the foregoing Objection to Confirmation of Chapter 13 Plan with the Clerk of the Court via the ECF system, which will send notification of such filing to the following:

Richard James Oulton
Robert E. Hyman

and mailed by first class mail, postage paid, a copy of the document to:

Michael C Burt
16517 Hwy 47
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/s/ Richard F. Stein

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